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From:

Sent: Friday, February 12, 2010 12:29:19 PM

To:

Cc:

Subject: RE: Questions re: Filing an Amended 1065 for a TEFRA partnership - 1065 MeF e-file Meeting February 9th in DC.

I agree that a superseding return filed before the original return due date does not require a Form 8082.

On your second question, I agree that adding a form to a previously filed return does not require a Form 8082 unless the Form actually changes or adds partnership items. Adding a form typically would not change the reported items, but might report additional items. In the later case, a Form 8082 would be required.